

FILED
U.S. DISTRICT COURT

IN THE UNITED STATES COURT FOR THE DISTRICT OF UTAH
NORTHERN DIVISION

2008 MAR 25 P 2:09

DISTRICT OF UTAH

BY: DEPUTY CLERK

UNITED STATES OF AMERICA

Petitioner,

vs.

NORM SCHOENHERR,

Respondent.

ORDER ADOPTING
REPORT & RECOMMENDATION

Case No. 2:08 CV 27 TC

This action arises out of the United States of America's petition to enforce its June 25, 2007 IRS Summons (the "Summons"). This court issued an Order to Show Cause on January 10, 2008, which referred the matter to Magistrate Judge Paul M. Warner for a hearing on March 5, 2008.

The hearing scheduled for March 5, 2008, was vacated after the parties stipulated that the United States had carried its burden of proof to enforce the Summons thereby compelling Respondent to show cause why he should not comply with the Summons. Based on the stipulation, the Respondent did not contest the enforcement of the Summons.

Judge Warner issued a Report and Recommendation (the "R&R") dated March 5, 2008, that recommended the following:

1. A finding from this court that Respondent has failed to show cause why he should not be compelled to comply with the Summons; and

2. An order ordering the Respondent to provide the IRS with the information required by the Summons no later than thirty (30) days after this court adopts the R&R.

The parties were given ten days to file specific objections to the R&R and were cautioned that their failure to file objections may constitute a waiver of those objections on subsequent appellate review. There were no objections to the R&R.

The court has conducted a *de novo* review of the issues and agrees with Judge Warner's recommendation. Accordingly, the Report and Recommendation is adopted as the order of this court. This court finds that Respondent has failed to show cause why he should not be compelled to comply with the Summons, and orders the Respondent to provide the IRS with the financial information required by the Summons within 30 days from the date of this Order Adopting Report and Recommendation. The IRS offices are located at 50 South 200 East, Salt Lake City, Utah 84111.

DATED this 25 day of March, 2008.

BY THE COURT:

A handwritten signature in black ink, appearing to read "Tena Campbell", written in a cursive style.

TENA CAMPBELL
Chief Judge